

Article - Tax - General

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§13–941. IN EFFECT

// EFFECTIVE UNTIL SEPTEMBER 30, 2019 PER CHAPTER 387 OF 2016 //

(a) The Governor’s Office of Crime Control and Prevention, in consultation with the Comptroller, shall:

(1) study:

(i) the total number of tax refunds withheld by the Comptroller under this part;

(ii) the average amount of the tax refunds withheld by the Comptroller;

(iii) the potential differences in the service of warrants or requests by warrant officials to the Comptroller to withhold tax refunds under the program based on race;

(iv) the types of warrants and specific charges that prompted the requests by warrant officials to the Comptroller to withhold refunds, including warrants related to criminal violations, civil matters, motor vehicle violations, and failures to appear;

(v) the effectiveness of withholding refunds on resolving outstanding warrants in each jurisdiction of the State; and

(vi) whether any withheld refunds were contested; and

(2) make recommendations regarding continued implementation of the program in a manner that ensures that the program does not disparately impact individuals on racial grounds.

(b) On or before December 31 of each year, the Governor’s Office of Crime Control and Prevention shall report its findings and recommendations to the Governor and, in accordance with § 2–1246 of the State Government Article, the General Assembly.

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